

Article - Tax - Property

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§4–202.

(a) The collector for each county shall:

(1) deposit State taxes, and any interest, penalty, or service charges on the taxes, collected at the intervals and in the manner designated by the Comptroller; and

(2) on or before the 10th day of each month, submit a report to the Comptroller of State taxes, and any interest, penalty, or service charges on the taxes, collected during the prior month.

(b) A violation of this section by a collector is subject to the penalties in §§ 14-1015 and 14-1016 of this article.

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